



San Bernardino LAFCO Fiscal Indicators

1

Mariana Ranchos County Water District

Report Created:1/22/2018

The Mariana Ranchos County Water District is authorized by LAFCO to provide the following function: water. The district receives a small share of property tax revenue based on land only. The agency does not provide pension or other post-employment benefits (OPEB). The district's six square mile service area is located in the southern unincorporated area of Apple Valley. Additional information on the District can be accessed via the link below.

[Agency Information \(map, contact information, fiscal indicators\) under construction.](#)



Mariana Ranchos County Water District

Report Created:1/22/2018

Change in Assessed Value

Description

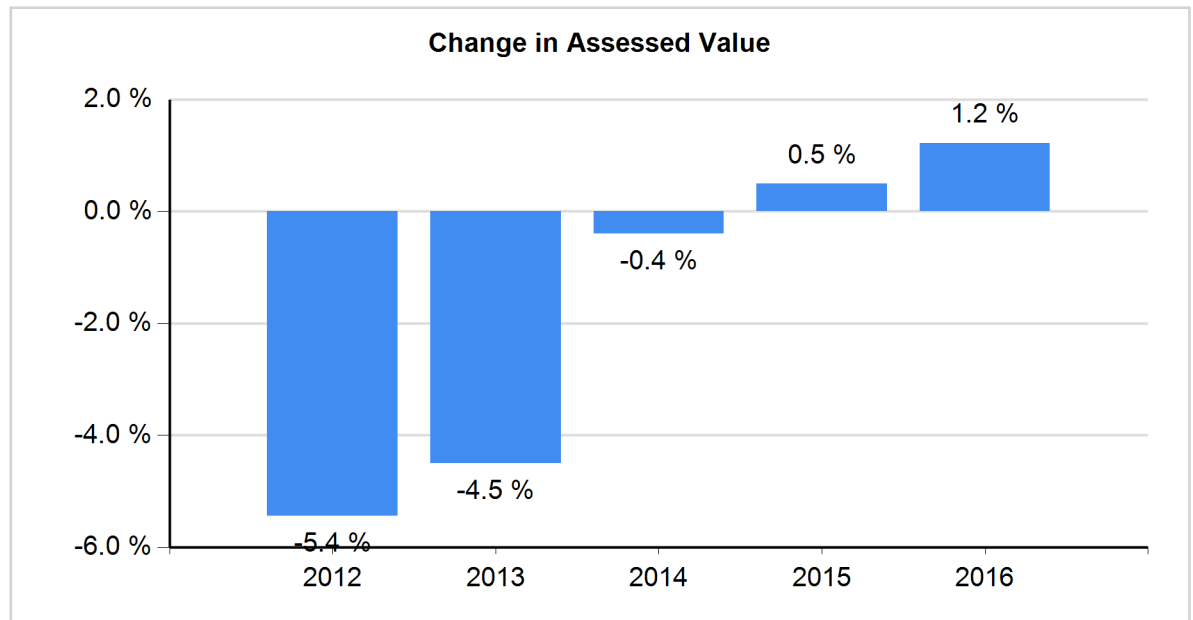
There is a correlation between assessed property value and the receipt of the general property tax levy.

Formula:

change in tax roll
value/beginning tax
roll value

Source:

County Auditor -
Agency Net
Valuations



| 2012 | 2013 | 2014 | 2015 | 2016 |
|---------------|---------------|--------------|--------------|--------------|
| (\$1,895,534) | (\$1,500,560) | (\$131,506) | \$164,662 | \$411,577 |
| \$34,881,660 | \$33,381,100 | \$33,249,594 | \$33,414,256 | \$33,825,833 |
| -5.4% | -4.5% | -0.4% | 0.5% | 1.2% |

Agency Response



Mariana Ranchos County Water District

Report Created:1/22/2018

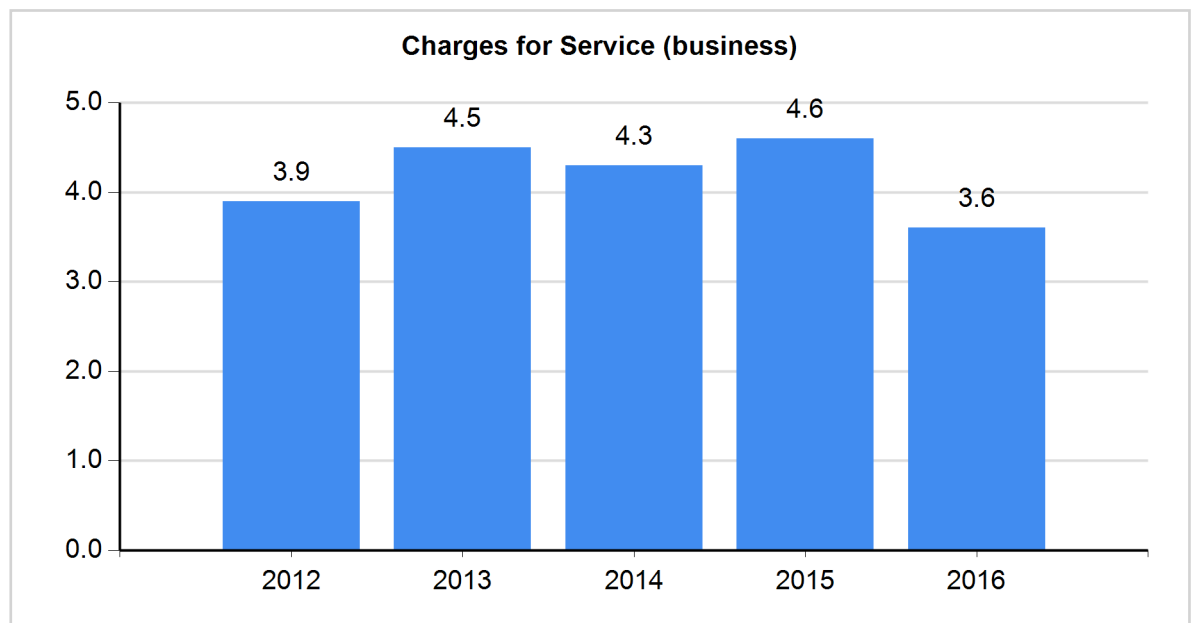
Charges for Service (business)

Description

Addresses the extent to which charges for service covered total expenses. A ratio of one or higher indicates that the service is self-supporting.

Formula:
charges for
service/operating
expenses (minus
depreciation)

Source:
Statement of
Activities; Statement
of Cash Flows



| 2012 | 2013 | 2014 | 2015 | 2016 |
|-----------|-----------|-----------|-----------|-----------|
| \$329,453 | \$358,686 | \$363,473 | \$396,943 | \$413,885 |
| \$84,450 | \$80,424 | \$84,295 | \$86,109 | \$113,472 |
| 3.9 | 4.5 | 4.3 | 4.6 | 3.6 |

Agency Response



Mariana Ranchos County Water District

Report Created:1/22/2018

Liquidity

Description

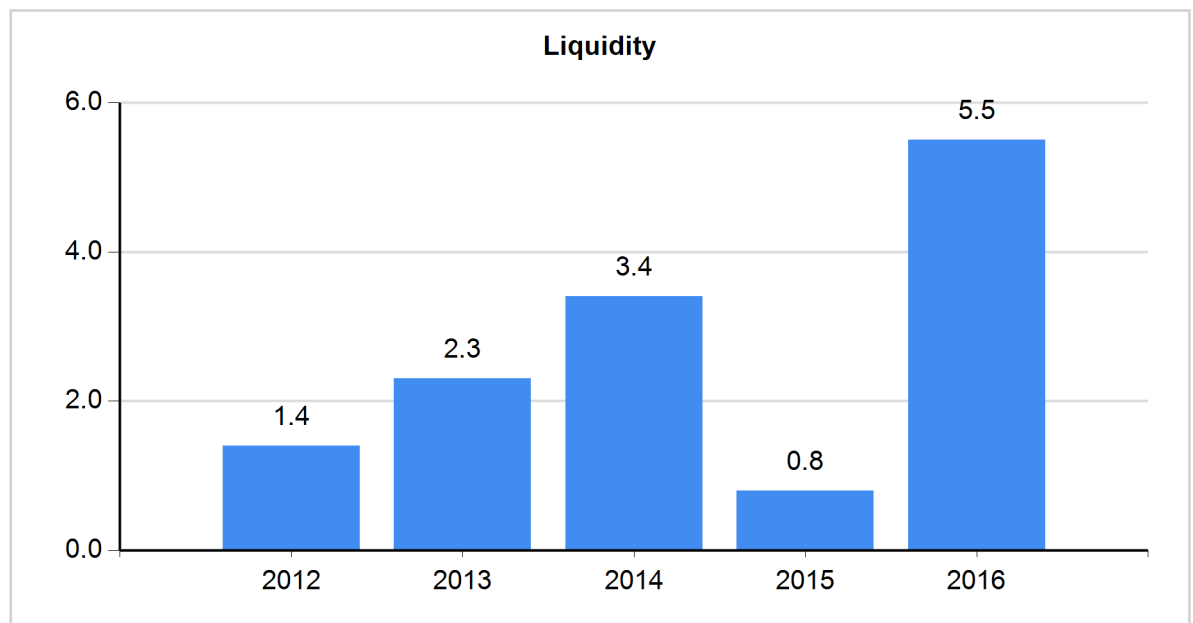
Measures a government's ability to meet its short-term obligations. A high ratio suggests a government is able to meet its short-term obligations.

Formula:

cash & investments
(does not include
fiscal agents,
restricted, or
fiduciary)/current
liabilities

Source:

Statement of Net
Position



| 2012 | 2013 | 2014 | 2015 | 2016 |
|----------|-----------|-----------|----------|-----------|
| \$68,321 | \$125,820 | \$182,414 | \$38,753 | \$104,143 |
| \$49,105 | \$53,610 | \$53,426 | \$47,404 | \$18,978 |
| 1.4 | 2.3 | 3.4 | 0.8 | 5.5 |

Agency Response



Mariana Ranchos County Water District

Report Created:1/22/2018

Change in Cash and Cash Equivalents (business)

Description

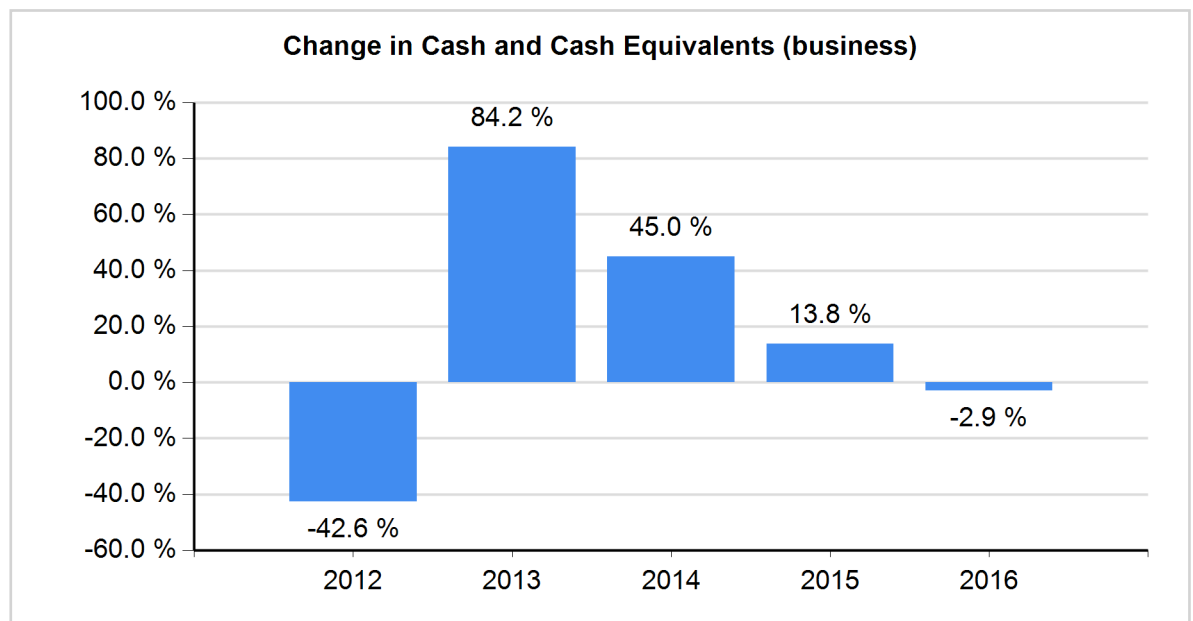
Cash and cash equivalents are the most liquid assets of an agency's assets and can be readily converted into cash. A positive percent change indicates that a government's cash position has improved.

Formula:

change in cash &
cash
equivalents/begin
cash & cash
equivalents

Source:

Statement of Cash
Flows



| 2012 | 2013 | 2014 | 2015 | 2016 |
|------------|----------|-----------|-----------|------------|
| (\$50,808) | \$57,499 | \$56,594 | \$75,935 | (\$17,930) |
| \$119,129 | \$68,321 | \$125,820 | \$549,953 | \$625,888 |
| -42.6% | 84.2% | 45.0% | 13.8% | -2.9% |

Agency Response

In 2012 a large deposit was made to the Local Agency Investment Fund.



Mariana Ranchos County Water District

Report Created:1/22/2018

Debt Service (business)

Description

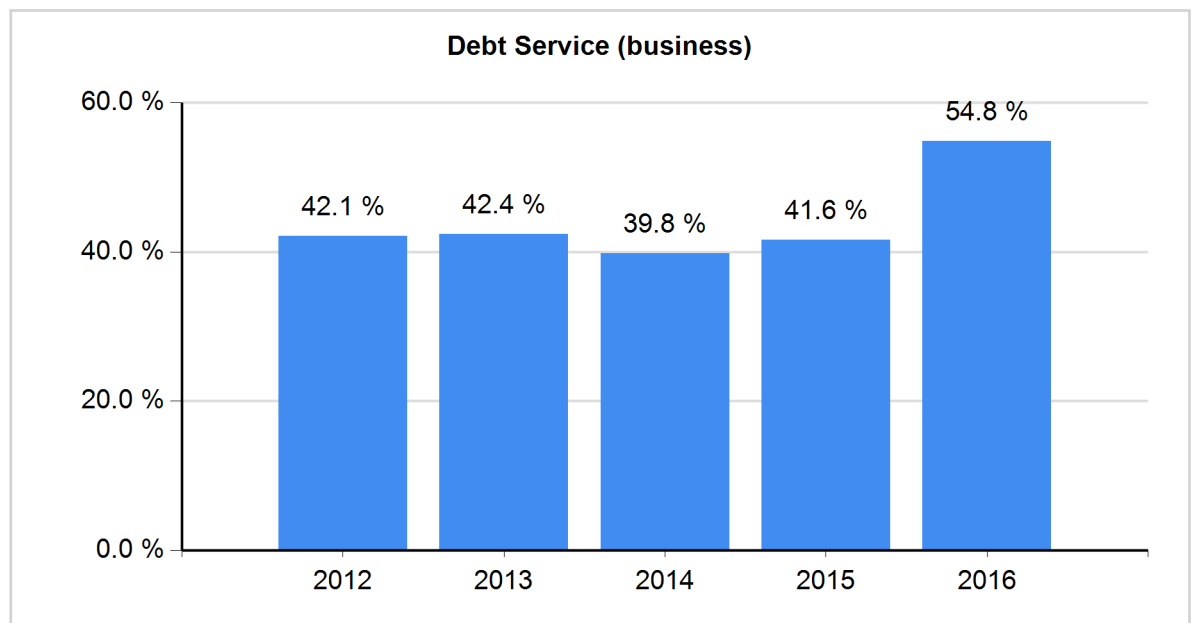
Looks at service flexibility by determining the amount of total expenses committed to annual debt service. Service flexibility decreases as more resources are committed to annual debt service.

Formula:

debt
service/operating
expenses (minus
depreciation)

Source:

Statement of Cash
Flows; Statement of
Activities



| 2012 | 2013 | 2014 | 2015 | 2016 |
|----------|----------|----------|----------|-----------|
| \$35,593 | \$34,073 | \$33,535 | \$35,850 | \$62,238 |
| \$84,450 | \$80,424 | \$84,295 | \$86,109 | \$113,472 |
| 42.1% | 42.4% | 39.8% | 41.6% | 54.8% |

Agency Response

Debt service has plateaued and will be retired in FY 2014-15.